

COMPLIANCE AUDIT

Treasurer

Indiana County, Pennsylvania

For the Period

Hunting - July 1, 2019 to June 30, 2023

Fishing and Dog - January 1, 2020 to
December 31, 2023

December 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Kimberly McCullough
Treasurer
Indiana County
Indiana, PA 15701

We have conducted a compliance audit of the Treasurer, Indiana County, Pennsylvania (County Officer), for the license periods identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Pennsylvania Game Commission, the Fish and Boat Commission and the Department of Agriculture. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

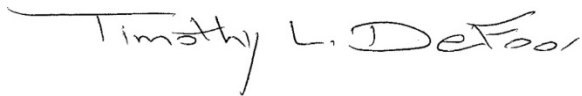
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes summaries of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture, which obtains data from each of the Commonwealth's treasurer offices and used the data to create the summaries. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Proposed Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the County Officer's management. We appreciate the courtesy extended to us by the Indiana County Treasurer during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending from the start of the name.

Timothy L. DeFoor
Auditor General
November 6, 2024

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TREASURER
INDIANA COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

The Department of Auditor General is mandated by Article IV, Section 401 (d) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted.

Treasurer receipts consist of monies collected on behalf of the licensing agency.

The proceeds from the sale of hunting licenses, sold electronically, for license years 2019 through 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2020 through 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2020 through 2023 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

The following schedule identifies the licensing agencies and the respective reporting period:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Period</u>
Hunting	Game Commission	July 1 to June 30
Fishing	Fish and Boat Commission	January 1 to December 31
Dog	Department of Agriculture	January 1 to December 31

With all of the license types listed above, there are licenses that are sold the month prior to the official license period beginning date. For our reporting purposes, these sales are included in the official first month of the license period.

Kimberly McCullough served as Treasurer during the hunting license period July 1, 2019 to June 30, 2023, and during the fishing and dog license period January 1, 2020 to December 31, 2023.

The summaries of receipts and disbursements provide a summary of receipts and disbursements by category. The categories and the costs of licenses are based on Pennsylvania laws and regulations.

The summaries were prepared in accordance with reporting requirements prescribed by the licensing agencies. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

TREASURER
INDIANA COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

Proposed Audit Adjustment - Dog License Sales for the License Period January 1, 2022 to
December 31, 2022

The \$10 proposed audit adjustment represents an over payment for a Lifetime - Spayed Female Dog License totaling \$30 that was sold erroneously in January 2022. The license should have been a Lifetime Senior Citizen - Female Dog License totaling \$20. The difference between the cost of the licenses is \$10, therefore a refund check for \$10 was issued to the customer on January 18, 2022.

TREASURER
INDIANA COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	92	\$ 1,830.80
Junior	9	53.10
Landowner	2	7.80
Junior combination	10	89.00
Senior	12	154.80
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	2	101.80
Military	15	40.50
Spring Turkey	10	209.00
Mentored Junior & Youth	6	11.40
Non-resident		
Adult	4	403.60
Junior combination	1	50.90
Archery - Resident and Non-resident	70	1,113.00
Muzzleloaders - Resident and Non-resident	35	381.50
Antlerless deer		
Resident	14,459	85,308.10
Resident landowners	23	135.70
Non-resident	316	8,184.40
Non-resident landowners	1	25.90
Armed forces	5	29.50
Disabled veterans	60	354.00
Elk - Antlered and Antlerless	22	239.80
Bobcat	7	41.30
Fisher	4	23.60
River Otter	1	5.90
Adult Pheasant	5	129.50
Federal Duck Stamp	6	164.40
Furtaker		
Adult resident	5	99.50
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	28	81.20
Bear - Resident and Non-resident	62	985.80
DMAP - Resident and Non-resident	19	188.10
Replacements	63	371.70
PGC Shooting Range Permit	2	61.80
Totals	<u>15,362</u>	<u>101,384.80</u>
Disbursements to Game Commission		(101,171.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(213.00)</u>
Balance due Game Commission (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
INDIANA COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	93	\$ 1,850.70
Junior	4	23.60
Landowner	3	11.70
Junior combination	9	80.10
Senior	7	90.30
Senior Lifetime Combo	5	504.50
Military	15	39.50
Reserves	1	1.90
Spring Turkey	8	167.27
Mentored Adult	1	19.90
Mentored Junior & Youth	5	9.50
Non-resident		
Adult	4	403.60
Junior	1	40.90
Seven day	1	30.90
Archery - Resident and Non-resident	76	1,208.40
Muzzleloaders - Resident and Non-resident	38	424.20
Antlerless deer		
Resident	14,923	88,045.70
Resident landowners	19	112.10
Non-resident	340	8,806.00
Armed forces	9	53.10
Disabled veterans	48	283.20
Elk - Antlered and Antlerless	22	239.80
Bobcat	11	64.90
Fisher	8	47.20
River Otter	1	5.90
Adult Pheasant	8	207.20
Federal Duck Stamp	9	246.60
Adult resident	9	179.10
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	28	81.20
Bear - Resident and Non-resident	54	858.60
DMAP - Resident and Non-resident	10	99.00
Replacements	36	212.61
Hunting & Trapping Digest	3	-
Totals	<u>15,811</u>	<u>104,454.98</u>
Disbursements to Game Commission		(104,294.98)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(160.00)</u>
Balance due Game Commission (County) per settled reports		-
Proposed audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
INDIANA COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	108	\$ 2,156.76
Junior	1	5.97
Landowner	2	7.94
Junior combination	11	98.67
Senior	9	116.73
Senior Lifetime Hunting	4	203.88
Senior Lifetime Combo	2	201.94
Senior Lifetime Upgrade Combo	1	50.97
Military	24	47.28
Spring Turkey	7	146.79
Mentored Junior & Youth	14	27.58
Non-resident		
Adult	4	403.88
Archery - Resident and Non-resident	88	1,415.36
Muzzleloaders - Resident and Non-resident	50	548.50
Antlerless deer		
Resident	16,707	99,740.79
Resident landowners	19	113.43
Non-resident	381	9,894.57
Non-resident landowners	1	25.97
Armed forces	13	77.61
Disabled veterans	37	220.89
Elk - Antlered and Antlerless	31	340.07
Bobcat	12	71.64
Fisher	11	65.67
River Otter	1	5.97
Adult Pheasant	9	233.73
Federal Duck Stamp	7	195.79
Adult resident	8	159.76
Disabled veterans	2	3.94
Migratory - Resident and Non-resident	30	89.10
Bear - Resident and Non-resident	57	930.29
DMAP - Resident and Non-resident	7	69.79
Replacements	58	346.26
Totals	<u>17,716</u>	<u>118,017.52</u>
Disbursements to Game Commission		(117,853.46)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(164.06)</u>
Balance due Game Commission (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER
INDIANA COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2022 TO JUNE 30, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	115	\$ 2,296.55
Junior	2	11.94
Landowner/Agriculture	10	18.70
Junior combination	14	125.58
Senior	7	90.79
Senior Lifetime Hunting	3	152.91
Senior Lifetime Combo	6	605.82
Military	19	37.43
Spring Turkey	13	272.61
Mentored Adult	2	39.94
Mentored Junior & Youth	16	39.52
Non-resident		
Adult	7	706.79
Junior combination	1	50.97
Archery - Resident and Non-resident	93	1,515.21
Muzzleloaders - Resident and Non-resident	53	591.41
Antlerless deer		
Resident	16,815	100,385.55
Resident landowners	15	89.55
Non-resident	346	8,985.62
Non-resident landowners	1	25.97
Armed forces	7	41.79
Disabled veterans	45	268.65
Elk - Antlered and Antlerless	28	307.16
Bobcat	19	113.43
Fisher	13	77.61
River Otter	2	11.94
Adult Pheasant	11	285.67
Federal Duck Stamp	11	307.67
Adult resident	2	39.94
Disabled veterans	5	9.85
Migratory - Resident and Non-resident	24	71.28
Bear - Resident and Non-resident	64	1,042.08
DMAP - Resident and Non-resident	11	109.67
Replacements	69	304.47
PGC Shooting Range Permit	1	30.97
Totals	<u>17,850</u>	<u>119,065.04</u>
Disbursements to Game Commission		(118,870.01)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(195.03)</u>
Balance due Game Commission (County) per settled reports		-
Proposed audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2022 to June 30, 2023		<u>\$ -</u>

TREASURER
INDIANA COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	29	\$ 635.10
3 Year Resident	2	127.80
Mentored Youth	3	-
Venomous Snake	12	185.40
Senior resident	2	21.80
National Guard/Armed Forces	1	1.90
Disabled Veterans	8	9.50
Replacements	3	-
Senior lifetime	2	146.80
Lifetime Upgrade Card	1	15.90
Replacements	3	17.70
Lake Erie Stamp	6	47.60
1 Year Lake Erie	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	9	134.10
Trout/Salmon Stamp	23	204.70
1 Year Trout/Salmon	10	89.00
3 Year Trout/Salmon	2	49.80
Launch Permits	16	161.20
Annual Fishing Button	5	45.00
Totals	<u>138</u>	<u>1,902.20</u>
Disbursements to Fish and Boat Commission		<u>(1,902.20)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
INDIANA COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	30	\$ 659.10
3 Year Resident	2	127.94
Mentored Youth	2	-
Venomous Snake Replacements	6 1	92.91 5.97
Senior resident	6	65.82
National Guard/Armed Forces	1	1.97
Disabled Veterans	17	15.69
Replacements	2	-
Non-resident	1	51.97
Tourist		
Three day	1	25.97
Senior lifetime	3	152.91
Replacements	1	5.97
Lake Erie And Trout/Salmon Combo Stamp	12	179.57
Trout/Salmon Stamp	33	296.01
3 Year Trout/Salmon	2	49.94
5 Year Trout/Salmon	1	40.97
Launch Permits	19	366.43
Annual Fishing Button	1	9.00
Totals	<u>141</u>	<u>2,148.14</u>
Disbursements to Fish and Boat Commission		<u>(2,148.14)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ -</u>

TREASURER
INDIANA COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	26	\$ 571.22
3 Year Resident	1	63.97
Mentored Youth	4	-
Venomous Snake Replacements	8 1	123.88 5.97
Senior resident	4	43.88
Disabled Veterans	18	27.58
Replacements	4	-
Senior lifetime	3	152.91
Replacements	3	17.91
Lake Erie Stamp	3	18.00
Lake Erie And Trout/Salmon Combo Stamp	17	239.52
Trout/Salmon Stamp	31	278.07
3 Year Trout/Salmon	6	149.82
5 Year Trout/Salmon	2	81.94
10 Year Trout/Salmon	1	80.97
Launch Permits	17	310.49
Annual Fishing Button	2	21.94
Totals	<u>151</u>	<u>2,188.07</u>
Disbursements to Fish and Boat Commission		<u>(2,188.07)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2022 to December 31, 2022		<u>\$ -</u>

TREASURER
INDIANA COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	29	\$ 707.13
3 Year Resident	2	135.44
5 Year Resident	1	118.47
Mentored Youth	3	-
Voluntary Youth	3	5.91
Venomous Snake	10	154.85
Senior resident	3	36.66
Disabled Veterans	29	35.46
Combo Trout Lake Erie Permit	11	-
Certifications	18	-
Replacements	7	-
Senior lifetime	8	607.76
Replacements	2	11.94
Lake Erie Stamp	5	32.97
Lake Erie And Trout/Salmon Combo Stamp	5	87.35
5 Year Lake Erie and Trout/Salmon	1	83.47
Trout/Salmon Stamp	51	582.47
3 Year Trout/Salmon	3	89.91
5 Year Trout/Salmon	2	94.44
10 Year Trout/Salmon	3	317.91
Launch Permits	21	402.37
Totals	<u>217</u>	<u>3,504.51</u>
Disbursements to Fish and Boat Commission		<u>(3,504.51)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2023 to December 31, 2023		<u>\$ -</u>

TREASURER
 INDIANA COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,516	\$ 50,042.00
Senior citizen	3,084	11,760.00
Lifetime	<u>559</u>	<u>17,310.00</u>
Totals	<u><u>12,159</u></u>	79,112.00
Disbursements to Department of Agriculture		<u>(79,112.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u><u>\$ -</u></u>

TREASURER
 INDIANA COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,131	\$ 47,865.00
Senior citizen	2,936	11,256.00
Lifetime	<u>606</u>	<u>19,330.00</u>
Totals	<u><u>11,673</u></u>	78,451.00
Disbursements to Department of Agriculture		<u>(78,451.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u><u>\$ -</u></u>

TREASURER
INDIANA COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	7,476	\$ 43,950.00
Senior citizen	2,854	10,828.00
Lifetime	<u>696</u>	<u>22,600.00</u>
Totals	<u><u>11,026</u></u>	77,378.00
Disbursements to Department of Agriculture		<u>(77,368.00)</u>
Balance due Department of Agriculture (County) per settled reports		10.00
Proposed audit adjustments		<u>(10.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2022 to December 31, 2022		<u><u>\$ -</u></u>

TREASURER
INDIANA COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,652	\$ 39,225.00
Senior citizen	2,822	10,658.00
Lifetime	<u>723</u>	<u>21,830.00</u>
Totals	<u><u>10,197</u></u>	71,713.00
Disbursements to Department of Agriculture		<u>(71,713.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2023 to December 31, 2023		<u><u>\$ -</u></u>

TREASURER
INDIANA COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Ms. Linda Hansen
Administrative Officer I
Bureau of Dog Law
Department of Agriculture

Ms. Tracee Gotwalt
Director
Division of Budget and Finance
Administrative Services

Mr. John Howard
Chief Counsel
Department of Agriculture

Mr. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Mr. Michael J. Bielen
Business Analyst II
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Kimberly McCullough
Treasurer

The Honorable R. Michael Keith
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.